

1 Zev Shechtman (State Bar No. 266280)  
Zev.Shechtman@saul.com  
2 Carol Chow (State Bar No. 169299)  
carol.chow@saul.com  
3 Turner N. Falk (Admitted pro hac vice)  
turner.falk@saul.com  
4 SAUL EWING LLP  
5 1888 Century Park East, Suite 1500  
Los Angeles, California 90067  
6 Telephone: (310) 255-6100

7 Counsel to Debtors  
8 Alan Gomperts, Daniel Halevy, and  
Susan Halevy  
9

10  
11 **UNITED STATES BANKRUPTCY COURT**  
12 **CENTRAL DISTRICT OF CALIFORNIA – LOS ANGELES DIVISION**

13 In re:

14 SEATON INVESTMENTS, LLC, *et al.*,

15 Debtors and Debtors in  
16 Possession.

Lead Case No. 2:24-bk-12079-VZ

Jointly Administered with Case Nos.:  
2:24-bk-12080-VZ; 2:24-bk-12081-VZ;  
2:24-bk-12082-VZ; 2:24-bk-12091-VZ;  
2:24-bk-12074-VZ; 2:24-bk-12075-VZ  
and 2:24-bk-12076-VZ

Chapter 11

SAUL EWING LLP  
1888 CENTURY PARK EAST, SUITE 1500  
LOS ANGELES, CALIFORNIA 90067  
(310) 255-6100

SAUL EWING LLP  
1888 CENTURY PARK EAST, SUITE 1500  
LOS ANGELES, CALIFORNIA 90067  
(310) 255-6100

- ☐ Affects All Debtors.
- ☒ Affects Seaton Investments, LLC
- ☐ Affects Colyton Investments, LLC
- ☒ Affects Broadway Avenue Investments, LLC
- ☒ Affects SLA Investments, LLC
- ☐ Affects Negev Investments, LLC
- ☒ Affects Alan Gomperts
- ☒ Affects Daniel Halevy
- ☒ Affects Susan Halevy

**OMNIBUS OBJECTION TO  
PRIORITY PROOFS OF CLAIM  
FILED BY DEPARTMENT OF  
TREASURY - INTERNAL  
REVENUE SERVICE RE:**

- *Alan Gomperts Claim #3-1*
- *Daniel Halevy Claim #3-1*
- *Susan Halevy Claim #2-1*
- *Seaton Investments, LLC Claim #1-1*
- *Broadway Avenue Investments, LLC Claim #1-1*
- *SLA Investments, LLC Claim #1-1*

**MEMORANDUM OF POINTS AND  
AUTHORITIES AND  
DECLARATIONS OF ZEV  
SHECHTMAN AND DERRICK  
TALERICO IN SUPPORT  
THEREOF**

Date: September 10, 2024

Time: 11:00 a.m.

Crtrm.: 1368

**TO THE DEPARTMENT OF TREASURY - INTERNAL REVENUE SERVICE  
AND INTERESTED PARTIES:  
PLEASE TAKE NOTICE THAT:**

Debtors Alan Gomperts, Daniel Halevy, Susan Halevy (collectively, the “Individual Debtors”), Seaton Investments, LLC, Broadway Avenue Investments, LLC, and SLA Investments, LLC (collectively, the “Corporate Debtors”) (the Individual Debtors and the Corporate Debtors, together, the “Debtors”) in these jointly administered chapter 11 cases hereby object to the following claims of the Department of Treasury - Internal Revenue Service (the “IRS”):<sup>1</sup>

Debtor Name	Case Number	Dollar Amount	Claim #	Exhibit #	Priority
Alan Gomperts	2:24-bk-12074-VZ	\$72,000	3-1	A	Yes
Daniel Halevy	2:24-bk-12075-VZ	\$56,000	3-1	B	Yes
Susan Halevy	2:24-bk-12076-VZ	\$25,400	2-1	C	Yes
Seaton Investments, LLC	2:24-bk-12079-VZ	\$13,260	1-1	D	No
Broadway Avenue Investments, LLC	2:24-bk-12081-VZ	\$16,575	1-1	E	No
SLA Investments, LLC	2:24-bk-12082-VZ	\$16,575	1-1	F	No

The grounds for objection to the above-mentioned claims (the “IRS Claims”) are identical: the IRS Claims are estimates which are not based on actual taxes owed. The amounts that will be actually owed are lower and, in some cases, zero. The Debtors recognize that the IRS will amend the IRS Claims after tax returns are filed, potentially resolving any disputes with respect to the claim amounts. However, the Debtors must file objections pursuant to the deadline set by the Court to hear objections to claims or the IRS Claims will be deemed allowed. The deadline set by the Court is September 20, 2024. See Order After Initial Status Conference in Chapter 11 Case

<sup>1</sup> Two other jointly administered debtors are not parties to this objection.

1 dated May 30, 2024 (doc. no. 83). Accordingly, this omnibus claim objection is being timely  
2 filed.

3  
4 **PLEASE TAKE FURTHER NOTICE THAT:**

5 **The hearing on this omnibus objection will be held on September 10, 2024, at 11:00**  
6 **a.m., or at such other time determined by the Court.**

7 This omnibus objection is brought pursuant to LBR 3007-1. Consistent with such rule, a  
8 separate notice of the objection is being filed and served using the Court's official form.

9 A response must be filed and served not later than 14 days prior to the date of hearing set  
10 forth in the notice. If a response is not timely filed and served, the court may grant the relief  
11 requested in the objection without further notice or hearing.

12  
13 DATED: August 9, 2024

SAUL EWING LLP

14  
15 By: /s/ Zev Shechtman

16 ZEV SHECHTMAN

17 Attorneys for the Individual Debtors

18 DATED: August 9, 2024

WEINTRAUB ZOLKIN TALERICO & SELTH LLP

19  
20 By: 

21 DERRICK TALERICO

22 Attorneys for the Corporate Debtors  
23  
24  
25  
26  
27  
28

**MEMORANDUM OF POINTS AND AUTHORITIES**

**I.**

**INTRODUCTION**

The IRS Claims are in estimated amounts not supported by adequate evidence. The IRS Claims should be disallowed.

**II.**

**STATEMENT OF FACTS**

The Debtors filed their chapter 11 petitions on March 18 and 19, 2024. On April 1, 2024, the Court entered an order jointly administering the Debtor's chapter 11 cases (doc. no. 16). Seaton Investments, LLC is the lead case in which all documents must be filed, except for proofs of claim.

On May 30, 2024, the Court issued its Order After Initial Status Conference in Chapter 11 Case (doc. no. 83), setting July 16, 2024 as the deadline to file proofs of claim for non-government claims, and September 20, 2024 as the deadline for a hearing to be held on claim objections. December 12, 2024, at 11:00 a.m. is the date set for a hearing on approval of the disclosure statement (unless the Debtors schedule an earlier date).

The following proofs of claim have been filed by the IRS:

Debtor Name	Case Number	Dollar Amount	Claim #	Exhibit #	Priority
Alan Gomperts	2:24-bk-12074-VZ	\$72,000	3-1	A	Yes
Daniel Halevy	2:24-bk-12075-VZ	\$56,000	3-1	B	Yes
Susan Halevy	2:24-bk-12076-VZ	\$25,400	2-1	C	Yes
Seaton Investments, LLC	2:24-bk-12079-VZ	\$13,260	1-1	D	No
Broadway Avenue Investments, LLC	2:24-bk-12081-VZ	\$16,575	1-1	E	No
SLA Investments,	2:24-bk-12082-VZ	\$16,575	1-1	F	No

1 LLC

2  
3 Each of the IRS Claims includes a one-page attachment that includes a footnote at the  
4 bottom as follows:

5 “LIABILITY IS ESTIMATED BASED ON AVAILABLE INFORMATION  
6 BECAUSE THE RETURN HAS NOT BEEN FILED. THIS CLAIM MAY BE  
7 AMENDED AS NECESSARY AFTER THE DEBTOR FILES THE RETURN OR  
8 PROVIDES OTHER REQUIRED INFORMATION.”

9 See Exhibits A, B, C, D, E, and F.

10 The Debtors have not filed 2023 tax returns. The Debtors are preparing to engage tax  
11 accountants to assist them with the preparation of 2023 tax returns. The Debtors will attempt to  
12 expedite the preparation of these returns.

13 **III.**

14 **LEGAL DISCUSSION**

15 Creditors may file proofs of claim. 11 U.S.C. § 501. Claims are deemed allowed unless a  
16 party in interest objects. 11 U.S.C. § 502 A filed proof of claim “constitute[s] prima facie  
17 evidence of the validity and amount of the claim.” Fed. R. Bankr. P. 3001(f). The presumption of  
18 prima facie validity is rebuttable. *In re Garner*, 246 B.R. 617, 622 (B.A.P. 9th Cir. 2000). “If  
19 rebutted, then the ultimate burden of proof is on the claimant.” *Id.* A creditor asserting a priority  
20 claim carries the burden of proof as to the priority treatment. *In re Hanna*, 168 B.R. 386, 388  
21 (B.A.P. 9th Cir. 1994); *In re Jones*, 610 B.R. 663, 666 (Bankr. D. Mont. 2019) (“[T]he IRS bears  
22 the ultimate burden of proof to establish the validity of its priority claim.”) “[T]he ultimate burden  
23 of persuasion is always on the claimant.” *In re Holm*, 931 F.2d 620, 623 (9th Cir. 1991) (quoting  
24 3 L. King, *Collier on Bankruptcy* § 502.02, at 502–22 (15th ed. 1991)).

25 The IRS Claims are in estimated amounts and not supported by any evidence other than a  
26 one-page statement that includes a footnote regarding the estimation. The statement of the IRS is  
27 that the estimate is based on available information but it does not describe that information. The  
28 absence of additional support for the IRS Claims warrants disallowance.

As priority claims, the IRS Claims against the Individual Debtors are subjected to heightened scrutiny.

The Debtors intend to file 2023 tax returns. The Debtors expect that the filing of 2023 returns will resolve most, if not all, issues concerning the IRS Claims.

**IV.**

**CONCLUSION**

Based on the foregoing, the Debtors respectfully request that the Court sustain this objection and disallow the following claims of the IRS in the respective Debtors' cases:

Debtor Name	Case Number	Dollar Amount	Claim #	Exhibit #	Priority
Alan Gomperts	2:24-bk-12074-VZ	\$72,000	3-1	A	Yes
Daniel Halevy	2:24-bk-12075-VZ	\$56,000	3-1	B	Yes
Susan Halevy	2:24-bk-12076-VZ	\$25,400	2-1	C	Yes
Seaton Investments, LLC	2:24-bk-12079-VZ	\$13,260	1-1	D	No
Broadway Avenue Investments, LLC	2:24-bk-12081-VZ	\$16,575	1-1	E	No
SLA Investments, LLC	2:24-bk-12082-VZ	\$16,575	1-1	F	No

DATED: August 9, 2024

SAUL EWING LLP

By: /s/ Zev Shechtman

ZEV SHECHTMAN

Attorneys for the Individual Debtors

1 DATED: August 9, 2024

WEINTRAUB ZOLKIN TALERICO & SELTH LLP

By:

  
DERRICK TALERICO

Attorneys for the Corporate Debtors

SAUL EWING LLP  
1888 CENTURY PARK EAST, SUITE 1500  
LOS ANGELES, CALIFORNIA 90067  
(310) 255-6100

2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

DECLARATION OF ZEV SHECHTMAN

I, Zev Shechtman, declare as follows:

1. I am an attorney duly licensed to practice before all of the courts in the State of California and entitled to practice in this Court. I am a partner with Saul Ewing LLP, counsel of record for the Individual Debtors, Alan Gomperts, Daniel Halevy, Susan Halevy, in these jointly administered chapter 11 cases. I have personal knowledge of the facts set forth in this Declaration and, if called as a witness, could and would competently testify to such facts under oath.

2. The following claims have been filed by the IRS in the cases of the Individual Debtors:

Debtor Name	Case Number	Dollar Amount	Claim #	Exhibit #	Priority
Alan Gomperts	2:24-bk-12074-VZ	\$72,000	3-1	A	Yes
Daniel Halevy	2:24-bk-12075-VZ	\$56,000	3-1	B	Yes
Susan Halevy	2:24-bk-12076-VZ	\$25,400	2-1	C	Yes

3. Attached hereto as Exhibits A, B, and C are true and correct copies of each of the above-mentioned claims, copies of which were obtained from the Court's claims registers in the Individual Debtors' cases.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct to the best of my knowledge.

Executed on this 9th day of August, 2024, at Los Angeles, California.

/s/ Zev Shechtman  
Zev Shechtman

DECLARATION OF DERRICK TALERICO

I, Derrick Talerico, declare as follows:

1. I am an attorney duly licensed to practice before all of the courts in the State of California and entitled to practice in this Court. I am a partner with Weintraub Zolkin Talerico & Selth LLP, counsel of record for the Corporate Debtors, Seaton Investments, LLC, Broadway Avenue Investments, LLC, and SLA Investments, LLC (and two other debtors who are not parties to this Objection), in in these jointly administered chapter 11 cases. I have personal knowledge of the facts set forth in this Declaration and, if called as a witness, could and would competently testify to such facts under oath.


2. The following claims have been filed by the IRS in the cases of the Corporate Debtors:

Debtor Name	Case Number	Dollar Amount	Claim #	Exhibit #	Priority
Seaton Investments, LLC	2:24-bk-12079-VZ	\$13,260	1-1	D	No
Broadway Avenue Investments, LLC	2:24-bk-12081-VZ	\$16,575	1-1	E	No
SLA Investments, LLC	2:24-bk-12082-VZ	\$16,575	1-1	F	No

3. Attached hereto as Exhibits D, E, and F are true and correct copies of each of the above-mentioned claims, copies of which were obtained from the Court's claims registers in the Corporate Debtors' cases.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct to the best of my knowledge.

Executed on this 9th day of August, 2024, at Los Angeles, California.

  
Derrick Talerico

# **EXHIBIT A**

Fill in this information to identify the case:

Debtor 1 ALAN GOMPERTS

Debtor 2  
(Spouse, if filing)

United States Bankruptcy Court for the: CENTRAL District of CALIFORNIA

Case number 2:24-BK-12074-VZ

Official Form 410  
Proof of Claim

04/22

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Part 1: Identify the Claim

1. Who is the current creditor?	Department of Treasury - Internal Revenue Service Name of the current creditor (the person or entity to be paid for this claim) Creditor Number : <u>41932450</u> Other names the creditor used with the debtor	
2. Has this claim been acquired from someone else?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. From whom? _____	
3. Where should notices and payments to the creditor be sent?  Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)	<b>Where should notices to the creditor be sent?</b>  Internal Revenue Service Name P.O. Box 7346 Number Street Philadelphia PA 19101-7346 City State ZIP Code Contact phone <u>1-800-973-0424</u> Contact email _____  Uniform claim identifier for electronic payments in chapter 13 (if you use one): _____	<b>Where should payments to the creditor be sent? (if different)</b>  Internal Revenue Service Name IRS Insolvency Group 7 24000 AVILA ROAD 3rd Floor, M/S Number Street LAGUNA NIGUEL CA 92677 City State ZIP Code Contact phone <u>(909) 388-8109</u> Contact email <u>Florence.Perkins@irs.gov</u>
4. Does this claim amend one already filed?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Claim number on court claims registry (if known) _____ Filed on _____ MM / DD / YYYY	
5. Do you know if anyone else has filed a proof of claim for this claim?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Who made the earlier filing? _____	

**Part 2:** Give Information About the Claim as of the Date the Case Was Filed

6. **Do you have any number you use to identify the debtor?** ☐ No  
☒ Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: See Attachment

7. **How much is the claim?** \$ 72,000.00. **Does this amount include interest or other charges?**  
☐ No  
☒ Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).

8. **What is the basis of the claim?** Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card.  
Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c).  
Limit disclosing information that is entitled to privacy, such as health care information.  
  
Taxes

9. **Is all or part of the claim secured?** ☒ No  
☐ Yes. The claim is secured by a lien on property.  
**Nature of property:**  
☐ Real estate. If the claim is secured by the debtor's principal residence, file a *Mortgage Proof of Claim Attachment* (Official Form 410-A) with this *Proof of Claim*.  
☐ Motor vehicle  
☐ Other. Describe: \_\_\_\_\_  
  
**Basis for perfection:** \_\_\_\_\_  
Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)  
  
**Value of property:** \$ \_\_\_\_\_  
**Amount of the claim that is secured:** \$ \_\_\_\_\_  
**Amount of the claim that is unsecured:** \$ \_\_\_\_\_ (The sum of the secured and unsecured amounts should match the amount in line 7.)  
  
**Amount necessary to cure any default as of the date of the petition:** \$ \_\_\_\_\_  
  
**Annual Interest Rate** (when case was filed) \_\_\_\_\_ %  
☐ Fixed  
☐ Variable

10. **Is this claim based on a lease?** ☒ No  
☐ Yes. **Amount necessary to cure any default as of the date of the petition.** \$ \_\_\_\_\_

11. **Is this claim subject to a right of setoff?** ☐ No  
☒ Yes. Identify the property: See attachment

12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?

☐ No

☒ Yes. Check one:

Amount entitled to priority

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

☐ Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).

\$ \_\_\_\_\_

☐ Up to \$3,350\* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).

\$ \_\_\_\_\_

☐ Wages, salaries, or commissions (up to \$15,150\* earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).

\$ \_\_\_\_\_

☒ Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).

\$ 72,000.00

☐ Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).

\$ \_\_\_\_\_

☐ Other. Specify subsection of 11 U.S.C. § 507(a)(\_\_\_\_) that applies.

\$ \_\_\_\_\_

\* Amounts are subject to adjustment on 04/01/25 and every 3 years after that for cases begun on or after the date of adjustment.

Part 3: Sign Below

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

☒ I am the creditor.

☐ I am the creditor's attorney or authorized agent.

☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.

☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 04/18/2024  
MM / DD / YYYY

/s/ FLORENCE M PERKINS

Signature

Print the name of the person who is completing and signing this claim:

Name	FLORENCE M	PERKINS
	First name	Middle name Last name
Title	Bankruptcy Specialist	
Company	Internal Revenue Service	
	Identify the corporate servicer as the company if the authorized agent is a servicer.	
Address	IRS Insolvency Group 7 24000 AVILA ROAD 3rd Floor, M/S 5503	
	Number	Street
	LAGUNA NIGUEL	CA 92677
	City	State ZIP Code
Contact phone	(909) 388-8109	Email Florence.Perkins@irs.gov

# Proof of Claim for Internal Revenue Taxes



Form 410  
Attachment

Department of the Treasury/Internal Revenue Service

**In the Matter of:** ALAN GOMPERTS  
264 SOUTH OAKHURST DRIVE  
BEVERLY HILLS, CA 90212

Case Number
2:24-BK-12074-VZ
Type of Bankruptcy Case
CHAPTER 11
Date of Petition
03/18/2024

The United States has the right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured Priority Claims						under section 507(a)(8) of the Bankruptcy Code
Taxpayer ID						
Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date	
XXX-XX-2016	INCOME	12/31/2023	1 D-ESTIMATED-SEE NOTE	\$72,000.00	\$0.00	
				\$72,000.00	\$0.00	
Total Amount of Unsecured Priority Claims:					\$72,000.00	

1 LIABILITY IS ESTIMATED BASED ON AVAILABLE INFORMATION BECAUSE THE RETURN HAS NOT BEEN FILED. THIS CLAIM MAY BE AMENDED AS NECESSARY AFTER THE DEBTOR FILES THE RETURN OR PROVIDES OTHER REQUIRED INFORMATION.

# **EXHIBIT B**

Fill in this information to identify the case:

Debtor 1 DANIEL HALEVY

Debtor 2 \_\_\_\_\_  
(Spouse, if filing)

United States Bankruptcy Court for the: CENTRAL District of CALIFORNIA

Case number 2:24-BK-12075-VZ

Official Form 410  
Proof of Claim

04/22

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Part 1: Identify the Claim

1. Who is the current creditor?	Department of Treasury - Internal Revenue Service Name of the current creditor (the person or entity to be paid for this claim) Creditor Number : <u>41942067</u> Other names the creditor used with the debtor _____	
2. Has this claim been acquired from someone else?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. From whom? _____	
3. Where should notices and payments to the creditor be sent?  Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)	<b>Where should notices to the creditor be sent?</b>  Internal Revenue Service Name _____ P.O. Box 7346 Number Street _____ Philadelphia PA 19101-7346 City State ZIP Code Contact phone <u>1-800-973-0424</u> Contact email _____  Uniform claim identifier for electronic payments in chapter 13 (if you use one): _____	<b>Where should payments to the creditor be sent? (if different)</b>  Internal Revenue Service Name _____ IRS Insolvency Group 7 24000 AVILA ROAD 3rd Floor, M/S Number Street _____ LAGUNA NIGUEL CA 92677 City State ZIP Code Contact phone <u>(909) 388-8109</u> Contact email <u>Florence.Perkins@irs.gov</u>
4. Does this claim amend one already filed?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Claim number on court claims registry (if known) _____ Filed on _____ MM / DD / YYYY	
5. Do you know if anyone else has filed a proof of claim for this claim?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Who made the earlier filing? _____	

**Part 2:** Give Information About the Claim as of the Date the Case Was Filed

6. **Do you have any number you use to identify the debtor?** ☐ No  
☒ Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: See Attachment

7. **How much is the claim?** \$ 56,000.00. **Does this amount include interest or other charges?**  
☐ No  
☒ Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).

8. **What is the basis of the claim?** Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card.  
Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c).  
Limit disclosing information that is entitled to privacy, such as health care information.  
  
Taxes

9. **Is all or part of the claim secured?** ☒ No  
☐ Yes. The claim is secured by a lien on property.  
**Nature of property:**  
☐ Real estate. If the claim is secured by the debtor's principal residence, file a *Mortgage Proof of Claim Attachment* (Official Form 410-A) with this *Proof of Claim*.  
☐ Motor vehicle  
☐ Other. Describe: \_\_\_\_\_  
  
**Basis for perfection:** \_\_\_\_\_  
Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)  
  
**Value of property:** \$ \_\_\_\_\_  
**Amount of the claim that is secured:** \$ \_\_\_\_\_  
**Amount of the claim that is unsecured:** \$ \_\_\_\_\_ (The sum of the secured and unsecured amounts should match the amount in line 7.)  
  
**Amount necessary to cure any default as of the date of the petition:** \$ \_\_\_\_\_  
  
**Annual Interest Rate** (when case was filed) \_\_\_\_\_ %  
☐ Fixed  
☐ Variable

10. **Is this claim based on a lease?** ☒ No  
☐ Yes. **Amount necessary to cure any default as of the date of the petition.** \$ \_\_\_\_\_

11. **Is this claim subject to a right of setoff?** ☐ No  
☒ Yes. Identify the property: See attachment

12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?

☐ No

☒ Yes. Check one:

Amount entitled to priority

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

☐ Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).

\$ \_\_\_\_\_

☐ Up to \$3,350\* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).

\$ \_\_\_\_\_

☐ Wages, salaries, or commissions (up to \$15,150\* earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).

\$ \_\_\_\_\_

☒ Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).

\$ 56,000.00

☐ Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).

\$ \_\_\_\_\_

☐ Other. Specify subsection of 11 U.S.C. § 507(a)(\_\_\_\_) that applies.

\$ \_\_\_\_\_

\* Amounts are subject to adjustment on 04/01/25 and every 3 years after that for cases begun on or after the date of adjustment.

Part 3: Sign Below

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

☒ I am the creditor.

☐ I am the creditor's attorney or authorized agent.

☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.

☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 04/24/2024  
MM / DD / YYYY

/s/ FLORENCE M PERKINS

Signature

Print the name of the person who is completing and signing this claim:

Name	FLORENCE M	PERKINS
	First name	Middle name Last name
Title	Bankruptcy Specialist	
Company	Internal Revenue Service	
	Identify the corporate servicer as the company if the authorized agent is a servicer.	
Address	IRS Insolvency Group 7 24000 AVILA ROAD 3rd Floor, M/S 5503	
	Number	Street
	LAGUNA NIGUEL	CA 92677
	City	State ZIP Code
Contact phone	(909) 388-8109	Email Florence.Perkins@irs.gov

# Proof of Claim for Internal Revenue Taxes



Form 410  
Attachment

Department of the Treasury/Internal Revenue Service

**In the Matter of:** DANIEL HALEVY  
8561 HORNER STREET  
LOS ANGELES, CA 90035

Case Number  
2:24-BK-12075-VZ

Type of Bankruptcy Case  
CHAPTER 11

Date of Petition  
03/18/2024

The United States has the right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

## Unsecured Priority Claims

under section 507(a)(8) of the Bankruptcy Code

*Taxpayer ID*

<i>Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XXX-XX-9769	INCOME	12/31/2023	1 1-ESTIMATED-SEE NOTE	\$56,000.00	\$0.00
				\$56,000.00	\$0.00

**Total Amount of Unsecured Priority Claims:**

**\$56,000.00**

1 LIABILITY IS ESTIMATED BASED ON AVAILABLE INFORMATION BECAUSE THE RETURN HAS NOT BEEN FILED. THIS CLAIM MAY BE AMENDED AS NECESSARY AFTER THE DEBTOR FILES THE RETURN OR PROVIDES OTHER REQUIRED INFORMATION.

# **EXHIBIT C**

Fill in this information to identify the case:

Debtor 1 SUSAN HALEVY

Debtor 2 \_\_\_\_\_  
(Spouse, if filing)

United States Bankruptcy Court for the: CENTRAL District of CALIFORNIA

Case number 2:24-BK-12076-VZ

Official Form 410  
Proof of Claim

04/22

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Part 1: Identify the Claim

1. Who is the current creditor?	Department of Treasury - Internal Revenue Service Name of the current creditor (the person or entity to be paid for this claim) Creditor Number : <u>41932412</u> Other names the creditor used with the debtor _____	
2. Has this claim been acquired from someone else?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. From whom? _____	
3. Where should notices and payments to the creditor be sent?  Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)	<b>Where should notices to the creditor be sent?</b>  Internal Revenue Service Name _____ P.O. Box 7346 Number Street _____ Philadelphia PA 19101-7346 City State ZIP Code Contact phone <u>1-800-973-0424</u> Contact email _____  Uniform claim identifier for electronic payments in chapter 13 (if you use one): _____	<b>Where should payments to the creditor be sent? (if different)</b>  Internal Revenue Service Name _____ IRS Insolvency Group 7 24000 AVILA ROAD 3rd Floor, M/S Number Street _____ LAGUNA NIGUEL CA 92677 City State ZIP Code Contact phone <u>(909) 388-8109</u> Contact email <u>Florence.Perkins@irs.gov</u>
4. Does this claim amend one already filed?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Claim number on court claims registry (if known) _____ Filed on _____ MM / DD / YYYY	
5. Do you know if anyone else has filed a proof of claim for this claim?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Who made the earlier filing? _____	

**Part 2:** Give Information About the Claim as of the Date the Case Was Filed

6. **Do you have any number you use to identify the debtor?** ☐ No  
☒ Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: See Attachment

7. **How much is the claim?** \$ 25,400.00. **Does this amount include interest or other charges?**  
☐ No  
☒ Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).

8. **What is the basis of the claim?** Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card.  
Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c).  
Limit disclosing information that is entitled to privacy, such as health care information.  
  
Taxes

9. **Is all or part of the claim secured?** ☒ No  
☐ Yes. The claim is secured by a lien on property.  
**Nature of property:**  
☐ Real estate. If the claim is secured by the debtor's principal residence, file a *Mortgage Proof of Claim Attachment* (Official Form 410-A) with this *Proof of Claim*.  
☐ Motor vehicle  
☐ Other. Describe: \_\_\_\_\_  
  
**Basis for perfection:** \_\_\_\_\_  
Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)  
  
**Value of property:** \$ \_\_\_\_\_  
**Amount of the claim that is secured:** \$ \_\_\_\_\_  
**Amount of the claim that is unsecured:** \$ \_\_\_\_\_ (The sum of the secured and unsecured amounts should match the amount in line 7.)  
  
**Amount necessary to cure any default as of the date of the petition:** \$ \_\_\_\_\_  
  
**Annual Interest Rate** (when case was filed) \_\_\_\_\_ %  
☐ Fixed  
☐ Variable

10. **Is this claim based on a lease?** ☒ No  
☐ Yes. **Amount necessary to cure any default as of the date of the petition.** \$ \_\_\_\_\_

11. **Is this claim subject to a right of setoff?** ☐ No  
☒ Yes. Identify the property: See attachment

12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?

☐ No

☒ Yes. Check one:

Amount entitled to priority

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

☐ Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).

\$ \_\_\_\_\_

☐ Up to \$3,350\* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).

\$ \_\_\_\_\_

☐ Wages, salaries, or commissions (up to \$15,150\* earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).

\$ \_\_\_\_\_

☒ Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).

\$ 25,400.00

☐ Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).

\$ \_\_\_\_\_

☐ Other. Specify subsection of 11 U.S.C. § 507(a)(\_\_\_\_) that applies.

\$ \_\_\_\_\_

\* Amounts are subject to adjustment on 04/01/25 and every 3 years after that for cases begun on or after the date of adjustment.

Part 3: Sign Below

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

☒ I am the creditor.

☐ I am the creditor's attorney or authorized agent.

☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.

☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 04/18/2024  
MM / DD / YYYY

/s/ FLORENCE M PERKINS

Signature

Print the name of the person who is completing and signing this claim:

Name	FLORENCE M	PERKINS
	First name	Middle name Last name
Title	Bankruptcy Specialist	
Company	Internal Revenue Service	
	Identify the corporate servicer as the company if the authorized agent is a servicer.	
Address	IRS Insolvency Group 7 24000 AVILA ROAD 3rd Floor, M/S 5503	
	Number	Street
	LAGUNA NIGUEL	CA 92677
	City	State ZIP Code
Contact phone	(909) 388-8109	Email Florence.Perkins@irs.gov

# Proof of Claim for Internal Revenue Taxes



Form 410  
Attachment

Department of the Treasury/Internal Revenue Service

**In the Matter of:** SUSAN HALEVY  
257 SOUTH LINDEN DRIVE  
BEVERLY HILLS, CA 90212

Case Number  
2:24-BK-12076-VZ

Type of Bankruptcy Case  
CHAPTER 11

Date of Petition  
03/18/2024

The United States has the right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

## Unsecured Priority Claims

under section 507(a)(8) of the Bankruptcy Code

*Taxpayer ID*

<i>Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XXX-XX-0735	INCOME	12/31/2023	1 1-ESTIMATED-SEE NOTE	\$25,400.00	\$0.00
				\$25,400.00	\$0.00

**Total Amount of Unsecured Priority Claims:**

**\$25,400.00**

1 LIABILITY IS ESTIMATED BASED ON AVAILABLE INFORMATION BECAUSE THE RETURN HAS NOT BEEN FILED. THIS CLAIM MAY BE AMENDED AS NECESSARY AFTER THE DEBTOR FILES THE RETURN OR PROVIDES OTHER REQUIRED INFORMATION.

# **EXHIBIT D**

Fill in this information to identify the case:

Debtor 1 SEATON INVESTMENTS, LLC

Debtor 2 \_\_\_\_\_  
(Spouse, if filing)

United States Bankruptcy Court for the: CENTRAL District of CALIFORNIA

Case number 2:24-BK-12079-VZ

Official Form 410  
Proof of Claim

04/22

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Part 1: Identify the Claim

1. Who is the current creditor?	Department of Treasury - Internal Revenue Service Name of the current creditor (the person or entity to be paid for this claim) Creditor Number : <u>41892628</u> Other names the creditor used with the debtor _____	
2. Has this claim been acquired from someone else?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. From whom? _____	
3. Where should notices and payments to the creditor be sent?  Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)	<b>Where should notices to the creditor be sent?</b>  Internal Revenue Service Name _____ P.O. Box 7346 Number Street _____ Philadelphia PA 19101-7346 City State ZIP Code Contact phone <u>1-800-973-0424</u> Contact email _____  Uniform claim identifier for electronic payments in chapter 13 (if you use one): _____	<b>Where should payments to the creditor be sent? (if different)</b>  Internal Revenue Service Name _____ IRS Insolvency Group 7 24000 AVILA ROAD 3rd Floor, M/S Number Street _____ LAGUNA NIGUEL CA 92677 City State ZIP Code Contact phone <u>(909) 388-8109</u> Contact email <u>Florence.Perkins@irs.gov</u>
4. Does this claim amend one already filed?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Claim number on court claims registry (if known) _____ Filed on _____ MM / DD / YYYY	
5. Do you know if anyone else has filed a proof of claim for this claim?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Who made the earlier filing? _____	

**Part 2:** Give Information About the Claim as of the Date the Case Was Filed

6. **Do you have any number you use to identify the debtor?** ☐ No  
☒ Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: See Attachment

7. **How much is the claim?** \$ 13,260.00. **Does this amount include interest or other charges?**  
☐ No  
☒ Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).

8. **What is the basis of the claim?** Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card.  
Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c).  
Limit disclosing information that is entitled to privacy, such as health care information.  
  
Taxes

9. **Is all or part of the claim secured?** ☒ No  
☐ Yes. The claim is secured by a lien on property.  
**Nature of property:**  
☐ Real estate. If the claim is secured by the debtor's principal residence, file a *Mortgage Proof of Claim Attachment* (Official Form 410-A) with this *Proof of Claim*.  
☐ Motor vehicle  
☐ Other. Describe: \_\_\_\_\_  
  
**Basis for perfection:** \_\_\_\_\_  
Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)  
  
**Value of property:** \$ \_\_\_\_\_  
**Amount of the claim that is secured:** \$ \_\_\_\_\_  
**Amount of the claim that is unsecured:** \$ \_\_\_\_\_ (The sum of the secured and unsecured amounts should match the amount in line 7.)  
  
**Amount necessary to cure any default as of the date of the petition:** \$ \_\_\_\_\_  
  
**Annual Interest Rate** (when case was filed) \_\_\_\_\_ %  
☐ Fixed  
☐ Variable

10. **Is this claim based on a lease?** ☒ No  
☐ Yes. **Amount necessary to cure any default as of the date of the petition.** \$ \_\_\_\_\_

11. **Is this claim subject to a right of setoff?** ☐ No  
☒ Yes. Identify the property: See attachment

12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

☒ No

☐ Yes. Check one:

☐ Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).

Amount entitled to priority

\$ \_\_\_\_\_

☐ Up to \$3,350\* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).

\$ \_\_\_\_\_

☐ Wages, salaries, or commissions (up to \$15,150\* earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).

\$ \_\_\_\_\_

☐ Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).

\$ \_\_\_\_\_

☐ Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).

\$ \_\_\_\_\_

☐ Other. Specify subsection of 11 U.S.C. § 507(a)(\_\_\_\_) that applies.

\$ \_\_\_\_\_

\* Amounts are subject to adjustment on 04/01/25 and every 3 years after that for cases begun on or after the date of adjustment.

Part 3: Sign Below

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

☒ I am the creditor.

☐ I am the creditor's attorney or authorized agent.

☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.

☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 04/25/2024  
MM / DD / YYYY

/s/ FLORENCE M PERKINS

Signature

Print the name of the person who is completing and signing this claim:

Name	FLORENCE M	PERKINS
	First name	Middle name Last name
Title	Bankruptcy Specialist	
Company	Internal Revenue Service	
	Identify the corporate servicer as the company if the authorized agent is a servicer.	
Address	IRS Insolvency Group 7 24000 AVILA ROAD 3rd Floor, M/S 5503	
	Number	Street
	LAGUNA NIGUEL	CA 92677
	City	State ZIP Code
Contact phone	(909) 388-8109	Email Florence.Perkins@irs.gov

# Proof of Claim for Internal Revenue Taxes



Form 410  
Attachment

Department of the Treasury/Internal Revenue Service

**In the Matter of:** SEATON INVESTMENTS, LLC

264 S OAKHURST DR  
BEVERLY HILLS, CA 90212

Case Number

2:24-BK-12079-VZ

Type of Bankruptcy Case

CHAPTER 11

Date of Petition

03/19/2024

The United States has the right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

## Unsecured General Claims

<i>Taxpayer ID</i>					
<i>Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XX-XXX1168	PTRSH	12/31/2023	1 D-ESTIMATED-SEE NOTE	\$0.00	\$0.00
XX-XXX1168	PTRSH	12/31/2024	1 D-ESTIMATED-SEE NOTE	\$0.00	\$0.00
				\$0.00	\$0.00

Penalty to date of petition on unsecured general claims (including interest thereon) . . . . \$13,260.00

**Total Amount of Unsecured General Claims:**

**\$13,260.00**

1 LIABILITY IS ESTIMATED BASED ON AVAILABLE INFORMATION BECAUSE THE RETURN HAS NOT BEEN FILED. THIS CLAIM MAY BE AMENDED AS NECESSARY AFTER THE DEBTOR FILES THE RETURN OR PROVIDES OTHER REQUIRED INFORMATION.

# **EXHIBIT E**

Fill in this information to identify the case:

Debtor 1 BROADWAY AVENUE INVESTMENTS, LLC

Debtor 2 \_\_\_\_\_  
(Spouse, if filing)

United States Bankruptcy Court for the: CENTRAL District of CALIFORNIA

Case number 2:24-BK-12081-VZ

Official Form 410  
Proof of Claim

04/22

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Part 1: Identify the Claim

1. Who is the current creditor?	Department of Treasury - Internal Revenue Service Name of the current creditor (the person or entity to be paid for this claim) Creditor Number : 41892660 Other names the creditor used with the debtor	
2. Has this claim been acquired from someone else?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. From whom? _____	
3. Where should notices and payments to the creditor be sent?  Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)	<b>Where should notices to the creditor be sent?</b>  Internal Revenue Service Name P.O. Box 7346 Number Street Philadelphia PA 19101-7346 City State ZIP Code Contact phone 1-800-973-0424 Contact email  Uniform claim identifier for electronic payments in chapter 13 (if you use one): _____	<b>Where should payments to the creditor be sent? (if different)</b>  Internal Revenue Service Name IRS Insolvency Group 7 24000 AVILA ROAD 3rd Floor, M/S Number Street LAGUNA NIGUEL CA 92677 City State ZIP Code Contact phone (909) 388-8109 Contact email Florence.Perkins@irs.gov
4. Does this claim amend one already filed?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Claim number on court claims registry (if known) _____ Filed on ____ / ____ / ____ MM / DD / YYYY	
5. Do you know if anyone else has filed a proof of claim for this claim?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Who made the earlier filing? _____	

**Part 2:** Give Information About the Claim as of the Date the Case Was Filed

6. **Do you have any number you use to identify the debtor?** ☐ No  
☒ Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: See Attachment

7. **How much is the claim?** \$ 16,575.00. **Does this amount include interest or other charges?**  
☐ No  
☒ Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).

8. **What is the basis of the claim?** Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card.  
Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c).  
Limit disclosing information that is entitled to privacy, such as health care information.  
  
Taxes

9. **Is all or part of the claim secured?** ☒ No  
☐ Yes. The claim is secured by a lien on property.  
**Nature of property:**  
☐ Real estate. If the claim is secured by the debtor's principal residence, file a *Mortgage Proof of Claim Attachment* (Official Form 410-A) with this *Proof of Claim*.  
☐ Motor vehicle  
☐ Other. Describe: \_\_\_\_\_  
  
**Basis for perfection:** \_\_\_\_\_  
Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)  
  
**Value of property:** \$ \_\_\_\_\_  
**Amount of the claim that is secured:** \$ \_\_\_\_\_  
**Amount of the claim that is unsecured:** \$ \_\_\_\_\_ (The sum of the secured and unsecured amounts should match the amount in line 7.)  
  
**Amount necessary to cure any default as of the date of the petition:** \$ \_\_\_\_\_  
  
**Annual Interest Rate** (when case was filed) \_\_\_\_\_ %  
☐ Fixed  
☐ Variable

10. **Is this claim based on a lease?** ☒ No  
☐ Yes. **Amount necessary to cure any default as of the date of the petition.** \$ \_\_\_\_\_

11. **Is this claim subject to a right of setoff?** ☐ No  
☒ Yes. Identify the property: See attachment

12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

☒ No

☐ Yes. Check one:

☐ Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).

Amount entitled to priority

\$ \_\_\_\_\_

☐ Up to \$3,350\* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).

\$ \_\_\_\_\_

☐ Wages, salaries, or commissions (up to \$15,150\* earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).

\$ \_\_\_\_\_

☐ Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).

\$ \_\_\_\_\_

☐ Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).

\$ \_\_\_\_\_

☐ Other. Specify subsection of 11 U.S.C. § 507(a)(\_\_\_\_) that applies.

\$ \_\_\_\_\_

\* Amounts are subject to adjustment on 04/01/25 and every 3 years after that for cases begun on or after the date of adjustment.

Part 3: Sign Below

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

☒ I am the creditor.

☐ I am the creditor's attorney or authorized agent.

☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.

☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 04/26/2024  
MM / DD / YYYY

/s/ FLORENCE M PERKINS

Signature

Print the name of the person who is completing and signing this claim:

Name	FLORENCE M	PERKINS
	First name	Middle name Last name
Title	Bankruptcy Specialist	
Company	Internal Revenue Service	
	Identify the corporate servicer as the company if the authorized agent is a servicer.	
Address	IRS Insolvency Group 7 24000 AVILA ROAD 3rd Floor, M/S 5503	
	Number	Street
	LAGUNA NIGUEL	CA 92677
	City	State ZIP Code
Contact phone	(909) 388-8109	Email Florence.Perkins@irs.gov

# Proof of Claim for Internal Revenue Taxes



Form 410  
Attachment

Department of the Treasury/Internal Revenue Service

**In the Matter of:** BROADWAY AVENUE INVESTMENTS, LLC

264 S. OAKHURST DR  
BEVERLY HILLS, CA 90212

Case Number

2:24-BK-12081-VZ

Type of Bankruptcy Case

CHAPTER 11

Date of Petition

03/19/2024

The United States has the right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

## Unsecured General Claims

<i>Taxpayer ID</i>					
<i>Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XX-XXX2843	PTRSH	12/31/2023	1 D-ESTIMATED-SEE NOTE	\$0.00	\$0.00
XX-XXX2843	PTRSH	12/31/2024	1 D-ESTIMATED-SEE NOTE	\$0.00	\$0.00
				\$0.00	\$0.00

Penalty to date of petition on unsecured general claims (including interest thereon) . . . . \$16,575.00

**Total Amount of Unsecured General Claims:**

**\$16,575.00**

1 LIABILITY IS ESTIMATED BASED ON AVAILABLE INFORMATION BECAUSE THE RETURN HAS NOT BEEN FILED. THIS CLAIM MAY BE AMENDED AS NECESSARY AFTER THE DEBTOR FILES THE RETURN OR PROVIDES OTHER REQUIRED INFORMATION.

# **EXHIBIT F**

**Fill in this information to identify the case:**

Debtor 1 SLA INVESTMENTS, LLC

Debtor 2 \_\_\_\_\_  
(Spouse, if filing)

United States Bankruptcy Court for the: CENTRAL District of CALIFORNIA

Case number 2:24-BK-12082-VZ

**Official Form 410**  
**Proof of Claim**

04/22

**Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.**

**Filers must leave out or redact** information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. **Do not send original documents;** they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

**Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.**

**Part 1:** Identify the Claim

<b>1. Who is the current creditor?</b>	Department of Treasury - Internal Revenue Service Name of the current creditor (the person or entity to be paid for this claim)  Other names the creditor used with the debtor		Creditor Number : <u>41892677</u>
<b>2. Has this claim been acquired from someone else?</b>	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. From whom? _____		
<b>3. Where should notices and payments to the creditor be sent?</b>  Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)	<b>Where should notices to the creditor be sent?</b>		<b>Where should payments to the creditor be sent? (if different)</b>
	Internal Revenue Service		Internal Revenue Service
	Name _____		Name _____
	P.O. Box 7346		IRS Insolvency Group 7 24000 AVILA ROAD 3rd Floor, M/S
	Number _____ Street _____		Number _____ Street _____
	Philadelphia PA 19101-7346	LAGUNA NIGUEL CA 92677	
	City _____ State _____ ZIP Code _____	City _____ State _____ ZIP Code _____	
	Contact phone <u>1-800-973-0424</u>	Contact phone <u>(909) 388-8109</u>	
	Contact email _____	Contact email <u>Florence.Perkins@irs.gov</u>	
	Uniform claim identifier for electronic payments in chapter 13 (if you use one): _____		
<b>4. Does this claim amend one already filed?</b>	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Claim number on court claims registry (if known) _____ Filed on _____ MM / DD / YYYY		
<b>5. Do you know if anyone else has filed a proof of claim for this claim?</b>	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Who made the earlier filing? _____		

**Part 2:** Give Information About the Claim as of the Date the Case Was Filed

6. **Do you have any number you use to identify the debtor?** ☐ No  
☒ Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: See Attachment

7. **How much is the claim?** \$ 16,575.00. **Does this amount include interest or other charges?**  
☐ No  
☒ Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).

8. **What is the basis of the claim?** Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card.  
Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c).  
Limit disclosing information that is entitled to privacy, such as health care information.  
  
Taxes

9. **Is all or part of the claim secured?** ☒ No  
☐ Yes. The claim is secured by a lien on property.  
**Nature of property:**  
☐ Real estate. If the claim is secured by the debtor's principal residence, file a *Mortgage Proof of Claim Attachment* (Official Form 410-A) with this *Proof of Claim*.  
☐ Motor vehicle  
☐ Other. Describe: \_\_\_\_\_  
  
**Basis for perfection:** \_\_\_\_\_  
Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)  
  
**Value of property:** \$ \_\_\_\_\_  
**Amount of the claim that is secured:** \$ \_\_\_\_\_  
**Amount of the claim that is unsecured:** \$ \_\_\_\_\_ (The sum of the secured and unsecured amounts should match the amount in line 7.)  
  
**Amount necessary to cure any default as of the date of the petition:** \$ \_\_\_\_\_  
  
**Annual Interest Rate** (when case was filed) \_\_\_\_\_ %  
☐ Fixed  
☐ Variable

10. **Is this claim based on a lease?** ☒ No  
☐ Yes. **Amount necessary to cure any default as of the date of the petition.** \$ \_\_\_\_\_

11. **Is this claim subject to a right of setoff?** ☐ No  
☒ Yes. Identify the property: See attachment

12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

☒ No

☐ Yes. Check one:

☐ Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).

Amount entitled to priority

\$ \_\_\_\_\_

☐ Up to \$3,350\* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).

\$ \_\_\_\_\_

☐ Wages, salaries, or commissions (up to \$15,150\*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).

\$ \_\_\_\_\_

☐ Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).

\$ \_\_\_\_\_

☐ Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).

\$ \_\_\_\_\_

☐ Other. Specify subsection of 11 U.S.C. § 507(a)(\_\_\_\_) that applies.

\$ \_\_\_\_\_

\* Amounts are subject to adjustment on 04/01/25 and every 3 years after that for cases begun on or after the date of adjustment.

Part 3: Sign Below

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

☒ I am the creditor.

☐ I am the creditor's attorney or authorized agent.

☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.

☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 04/26/2024  
MM / DD / YYYY

/s/ FLORENCE M PERKINS

Signature

Print the name of the person who is completing and signing this claim:

Name	FLORENCE M	PERKINS
	First name	Middle name Last name
Title	Bankruptcy Specialist	
Company	Internal Revenue Service	
	Identify the corporate servicer as the company if the authorized agent is a servicer.	
Address	IRS Insolvency Group 7 24000 AVILA ROAD 3rd Floor, M/S 5503	
	Number	Street
	LAGUNA NIGUEL	CA 92677
	City	State ZIP Code
Contact phone	(909) 388-8109	Email Florence.Perkins@irs.gov

# Proof of Claim for Internal Revenue Taxes



Form 410  
Attachment

Department of the Treasury/Internal Revenue Service

**In the Matter of:** SLA INVESTMENTS, LLC

264 S OAKHURST DR  
BEVERLY HILLS, CA 90212

Case Number

2:24-BK-12082-VZ

Type of Bankruptcy Case

CHAPTER 11

Date of Petition

03/19/2024

The United States has the right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

## Unsecured General Claims

*Taxpayer ID*

<i>Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XX-XXX9571	PTRSH	12/31/2023	1 D-ESTIMATED-SEE NOTE	\$0.00	\$0.00
XX-XXX9571	PTRSH	12/31/2024	1 D-ESTIMATED-SEE NOTE	\$0.00	\$0.00
				\$0.00	\$0.00

Penalty to date of petition on unsecured general claims (including interest thereon) . . . . \$16,575.00

**Total Amount of Unsecured General Claims:**

**\$16,575.00**

1 LIABILITY IS ESTIMATED BASED ON AVAILABLE INFORMATION BECAUSE THE RETURN HAS NOT BEEN FILED. THIS CLAIM MAY BE AMENDED AS NECESSARY AFTER THE DEBTOR FILES THE RETURN OR PROVIDES OTHER REQUIRED INFORMATION.

## PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is: 701 Brickell Avenue, Suite 1700, Miami, Florida 33131.

A true and correct copy of the foregoing document entitled (*specify*): **Notice of Objection to Claim and Memorandum of Point and Authorities and Declarations of Zev Shechtman and Derrick Talerico in Support Thereof** will be served or was served **(a)** on the judge in chambers in the form and manner required by LBR 5005-2(d); and **(b)** in the manner stated below:

**1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF):** Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On (*date*) **August 9, 2014**, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

Tanya Behnam	tbehnam@polsinelli.com, tanyabehnam@gmail.com;ccripe@polsinelli.com;laddocketing@polsinelli.com
Carol Chow	Carol.Chow@saul.com, easter.santamaria@saul.com
Christopher Cramer	secured@becket-lee.com
Michael G Fletcher	mfletcher@frandzel.com, sking@frandzel.com
Todd S. Garan	ch11ecf@aldridgepите.com, TSG@ecf.inforuptcy.com;tgaran@aldridgepите.com
Jacqueline L James	james@hrhlaw.com
Kelly L Morrison	kelly.l.morrison@usdoj.gov
Avi Edward Muhtar	amuhtar@crowndandstonelaw.com
Bruce D Poltrock	bpoltrock@frandzel.com, achase@frandzel.com
Zev Shechtman	Zev.Shechtman@saul.com, zshechtman@ecf.inforuptcy.com;easter.santamaria@saul.com
Derrick Talerico	dtalerico@wztslaw.com, maraki@wztslaw.com,sfritz@wztslaw.com
U.S. Trustee (LA)	ustregion16.la.ecf@usdoj.gov
Gerrick Warrington	gwarrington@frandzel.com, achase@frandzel.com
Jennifer C Wong	bknotice@mccarthyholthus.com, jwong@ecf.courtdrive.com

☐ Service information continued on attached page

**2. SERVED BY UNITED STATES MAIL:**

On August 9, 2024, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

Internal Revenue Service  
P.O. Box 7346  
Philadelphia, PA 19101-7346

Florence M. Perkins  
Bankruptcy Specialist  
Internal Revenue Service  
IRS Insolvency Group 7  
24000 Avila Road, 3rd Floor, M/S 5503  
Laguna Niguel, CA 92677

☐ Service information continued on attached page

**3. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL** (*state method for each person or entity served*): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on (*date*) August 9, 2024, I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

EMAIL: Florence M. Perkins [Florence.perkins@irs.gov](mailto:Florence.perkins@irs.gov)

☐ Service information continued on attached page

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

August 9, 2024

Aida McLaughlin

Date

Printed Name

*Aida McLaughlin*  
Signature

This form is mandatory. It has been approved for use by the United States Bankruptcy Court for the Central District of California.